

IN THE UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA (RICHMOND)

In re ) Case No. 08-35653-KRH  
CIRCUIT CITY STORES, INC., et al., )  
Debtors. ) December 14, 2016  
2:03 PM  
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TRANSCRIPT OF HEARING ON

1. MOTION TO COMPEL -- MOTION OF THE CIRCUIT CITY STORES, INC.  
LIQUIDATING TRUST TO ENFORCE TERMS OF CONFIRMED PLAN TO  
FACILITATE RESOLUTION OF TRUST'S RIGHTS IN LETTER OF CREDIT  
PROCEEDS
2. NOTICE OF HEARING (LIQUIDATING TRUST'S FIFTEENTH AND FORTY-  
THIRD OMNIBUS OBJECTIONS TO CLAIM NUMBERS 9721 AND 12911)  
(CLAIMANTS BANK OF AMERICA/CAPMARK AND WEC-96 D APPLETON 2  
INVESTMENT TRUST)
3. NOTICE OF HEARING (LIQUIDATING TRUST'S FIFTEENTH AND FOURTH  
OMNIBUS OBJECTIONS TO CLAIM NUMBERS 9899 AND 12152) (CLAIMANT  
BANK OF AMERICA/CAPMARK)
4. NOTICE OF HEARING (LIQUIDATING TRUST'S TWENTY-EIGHTH OMNIBUS  
OBJECTION TO CLAIM NUMBER 8710) (CLAIMANT BOND CC IV DBT)
5. NOTICE OF HEARING (LIQUIDATING TRUST'S FIFTEENTH AND SIXTY-  
FOURTH OMNIBUS OBJECTIONS TO CLAIM NUMBERS 9488 AND 9647)  
(CLAIMANT BANK OF AMERICA/CAPMARK AND WEC-96 D NILES INVESTMENT  
TRUST)
6. NOTICE OF HEARING (LIQUIDATING TRUST'S NINTH AND FORTY-THIRD  
OMNIBUS OBJECTIONS TO CLAIM NUMBERS 9724 AND 12572) (CLAIMANTS  
BANK OF AMERICA/CAPMARK AND WEC 96 D SPRINGFIELD 1 INVESTMENT  
TRUST)
7. NOTICE OF HEARING (LIQUIDATING TRUST'S FIFTEENTH, THIRTY-  
NINTH AND SIXTY-FOURTH OMNIBUS OBJECTIONS TO CLAIM NUMBERS 9441  
AND 13440) (CLAIMANT WELLS FARGO AND BOND CIRCUIT I DELAWARE  
BUSINESS TRUST (BENDERSON))

1 8. NOTICE OF HEARING (LIQUIDATING TRUST'S FIFTEENTH, FORTY-  
2 THIRD, AND SIXTY-FOURTH OMNIBUS OBJECTIONS TO CLAIM NUMBERS  
8796, 12765 AND 15019) (CLAIMANT BOND CC IV DBT)

3 9. NOTICE OF HEARING (LIQUIDATING TRUST'S FIFTEENTH AND  
4 SEVENTEENTH OMNIBUS OBJECTIONS TO CLAIM NUMBERS 9450 AND 13426)  
(CLAIMANTS WELLS FARGO AND BOND CIRCUIT VI DELAWARE BUSINESS  
TRUST (BENDERSON))

5 10. NOTICE AND OBJECTION TO CLAIM OF COMMONWEALTH OF  
6 MASSACHUSETTS - LIQUIDATING TRUST'S OBJECTION TO CLAIM NUMBER  
14832 (DOCKET NO. 10066)

7 11. NOTICE AND OBJECTION TO CLAIM OF COMMONWEALTH OF VIRGINIA  
8 DEPARTMENT OF TAXATION - LIQUIDATING TRUST'S OBJECTION TO CLAIM  
NOS. 12898 AND 14636 (DOCKET NO. 10070)

9 12. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S FIRST  
10 OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF CERTAIN  
PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF CERTAIN  
11 MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN INVALID CLAIMS,  
DISALLOWANCE OF CERTAIN OF LATE FILED CLAIMS, DISALLOWANCE OF  
12 CERTAIN AMENDED CLAIMS AND DISALLOWANCE OF CERTAIN INVALID  
CLAIMS) (DOCKET NO. 10024)

13 13. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S SECOND  
14 OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF CERTAIN  
PARTIALLY INVALID CLAIMS, CLAIMS, DISALLOWANCE OF CERTAIN  
15 INVALID CLAIMS, DISALLOWANCE OF CERTAIN OF LATE FILED CLAIMS,  
AND DISALLOWANCE OF CERTAIN AMENDED CLAIMS) (DOCKET NO. 10039)

16 14. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S THIRD  
17 OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF CERTAIN  
PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF CERTAIN  
18 MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN INVALID CLAIMS,  
DISALLOWANCE OF CERTAIN DUPLICATE CLAIMS, AND DISALLOWANCE OF  
19 CERTAIN AMENDED CLAIMS) (DOCKET NO. 10040)

20 15. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S FOURTH  
21 OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF CERTAIN  
PARTIALLY INVALID CLAIMS AND DISALLOWANCE OF CERTAIN INVALID  
CLAIMS) (DOCKET NO. 10041)

22 16. NOTICE AND OBJECTION TO CLAIM - SIXTH OMNIBUS OBJECTION TO  
23 CLAIMS (DISALLOWANCE OF CERTAIN INVALID UNLIQUIDATED CLAIMS AND  
FIXING OF CERTAIN UNLIQUIDATED CLAIMS) (DOCKET NO. 10043)

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1 17. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S EIGHTH  
2 OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF CERTAIN  
3 PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF CERTAIN  
4 MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN INVALID CLAIMS,  
5 DISALLOWANCE OF CERTAIN OF LATE FILED CLAIMS, DISALLOWANCE OF  
6 CERTAIN AMENDED CLAIMS, AND DISALLOWANCE OF CERTAIN INVALID  
7 CLAIMS) (DOCKET NO. 10046)

8 18. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S NINTH  
9 OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF CERTAIN  
10 PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF CERTAIN  
11 MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN INVALID CLAIMS,  
12 DISALLOWANCE OF CERTAIN OF LATE FILED CLAIMS, AND DISALLOWANCE  
13 OF CERTAIN AMENDED CLAIMS) (DOCKET NO. 10047)

14 19. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S  
15 FOURTEENTH OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF  
16 CERTAIN PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF CERTAIN  
17 MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN INVALID CLAIMS,  
18 DISALLOWANCE OF CERTAIN OF LATE FILED CLAIMS, DISALLOWANCE OF  
19 CERTAIN DUPLICATE CLAIMS, AND DISALLOWANCE OF CERTAIN AMENDED  
20 CLAIMS) (DOCKET NO. 10052)

21 20. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S  
22 FIFTEENTH OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF  
23 CERTAIN PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF CERTAIN  
24 MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN INVALID CLAIMS,  
25 DISALLOWANCE OF CERTAIN OF LATE FILED CLAIMS, DISALLOWANCE OF  
CERTAIN DUPLICATE CLAIMS, AND DISALLOWANCE OF CERTAIN AMENDED  
CLAIMS) (DOCKET NO. 10053)

20 21. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S  
21 SEVENTEENTH OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF  
22 CERTAIN PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF CERTAIN  
23 MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN INVALID CLAIMS,  
24 DISALLOWANCE OF CERTAIN LATE FILED CLAIMS, DISALLOWANCE OF  
25 CERTAIN DUPLICATE CLAIMS, AND DISALLOWANCE OF CERTAIN AMENDED  
CLAIMS) (DOCKET NO. 10061)

20 22. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S  
21 EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS FILED BY TAXING  
22 AUTHORITIES (REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS;  
23 DISALLOWANCE OF CERTAIN INVALID CLAIMS; DISALLOWANCE OF CERTAIN  
24 DUPLICATE CLAIMS; RECLASSIFICATION OF CERTAIN CLAIMS;  
25 DISALLOWANCE OF CERTAIN AMENDED OR SUPERSEDED CLAIMS;  
DISALLOWANCE OR REDUCTION OF CERTAIN LATE FILED CLAIMS;  
DISALLOWANCE OF CERTAIN INVALID CLAIMS; AND FIXING THE AMOUNT  
OF CERTAIN CLAIMS) (DOCKET NO. 10062)

- 1 23. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S  
2 TWENTIETH OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF  
3 CERTAIN PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF CERTAIN  
4 MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN INVALID CLAIMS,  
5 DISALLOWANCE OF CERTAIN OF LATE FILED CLAIMS, DISALLOWANCE OF  
6 CERTAIN DUPLICATE CLAIMS AND DISALLOWANCE OF CERTAIN AMENDED  
7 CLAIMS) (DOCKET NO. 10072)
- 8 24. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S TWENTY-  
9 FIRST OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF  
10 CERTAIN PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF CERTAIN  
11 MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN INVALID CLAIMS,  
12 DISALLOWANCE OF CERTAIN OF LATE FILED CLAIMS, AND DISALLOWANCE  
13 OF CERTAIN AMENDED CLAIMS) (DOCKET NO. 10073)
- 14 25. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S TWENTY-  
15 THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN  
16 INVALID UNLIQUIDATED CLAIMS AND FIXING OF CERTAIN UNLIQUIDATED  
17 CLAIMS) (DOCKET NO. 11388)
- 18 26. OMNIBUS OBJECTION TO CLAIM - LIQUIDATING TRUST'S TWENTY-  
19 EIGHTH OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF  
20 CERTAIN PARTIALLY INVALID CLAIMS, DISALLOWANCE OF CERTAIN  
21 INVALID CLAIMS, DISALLOWANCE OF CERTAIN LATE FILED CLAIMS, AND  
22 DISALLOWANCE OF CERTAIN AMENDED CLAIMS) (DOCKET NO. 11445)
- 23 27. OBJECTION TO CLAIM - LIQUIDATING TRUST'S THIRTY-FIRST  
24 OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN INVALID  
25 CLAIMS) AND NOTICE OF LIQUIDATING TRUST'S THIRTIETH OMNIBUS  
OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN INVALID CLAIMS)  
(DOCKET NO. 11809)
- 28 28. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S THIRTY-  
29 NINTH OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF  
30 CERTAIN INVALID CLAIMS-MITIGATION) (DOCKET NO. 11850)
- 31 29. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S  
FORTIETH OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF  
CERTAIN INVALID CLAIMS-MITIGATION) (DOCKET NO. 11851)
- 32 30. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S FORTY-  
33 FIRST OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF  
34 CERTAIN INVALID CLAIMS-MITIGATION) (DOCKET NO. 11852)
- 35 31. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S FORTY-  
SECOND OMNIBUS OBJECTION TO LANDLORD CLAIMS (REDUCTION OF  
CERTAIN INVALID CLAIMS-MITIGATION) (DOCKET NO. 11853)

32. NOTICE AND OBJECTION TO CLAIM - LIQUIDATING TRUST'S FORTY-  
THIRD OMNIBUS OBJECTION TO LANDLORD AND CONTRACTOR CLAIMS  
(REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS,  
RECLASSIFICATION OF CERTAIN MISCLASSIFIED CLAIMS, DISALLOWANCE  
OF CERTAIN INVALID CLAIMS, DISALLOWANCE OF CERTAIN LATE FILED  
CLAIMS, AND DISALLOWANCE OF CERTAIN AMENDED CLAIMS) (DOCKET NO.  
11854)

33. NOTICE AND OBJECTION TO CLAIM - (NOTICE OF LIQUIDATING  
TRUST'S SIXTY-FOURTH OMNIBUS OBJECTION TO LANDLORD CLAIMS  
(REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS)) (DOCKET NO.  
12446)

BEFORE THE HONORABLE KEVIN R. HUENNEKENS  
UNITED STATES BANKRUPTCY JUDGE

APPEARANCES:

|   |  |
|---|--|
| For The Circuit City Stores,<br>Inc. Liquidating Trust: | ANDREW W. CAINE, ESQ.<br>PACHULSKI STANG ZIEHL & JONES<br>LLP<br>10100 Santa Monica Boulevard<br>Los Angeles, CA 90067 |
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| For Alfred H. Siegel, Trustee<br>of the Circuit City Stores,<br>Inc. Liquidating Trust: | PAULA BERAN, ESQ.<br>TAVENNER & BERAN, PLC<br>20 North Eighth Street<br>Second Floor<br>Richmond, VA 23219 |
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| For KeyBank National<br>Association, U.S. Bank National<br>Association as Trustee: | ROBERT J. EDWARDS, ESQ.<br>POLSINELLI PC<br>900 West 48th Place<br>Suite 900<br>Kansas City, MO 64112 |
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PROCEEDINGS RECORDED BY ELECTRONIC SOUND RECORDING.

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Colloquy

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1 THE CLERK: Please be seated and come to order.

2 THE CLERK: Circuit City Stores, Incorporated, items 1  
3 through 33 on proposed agenda.

4 THE COURT: Good afternoon, Mr. Caine.

5 MR. CAINE: Good afternoon, Your Honor. Andrew Caine,  
6 Pachulski Stang Ziehl & Jones, for the Circuit City Stores,  
7 Inc. Liquidating Trust. With me at counsel table is my hobbled  
8 cocounsel, Ms. Beran, as well as Katie Bradshaw and Ann  
9 Pietrantonio of the Trust.

10 THE COURT: Did you have to carry her up here?

11 MR. CAINE: I did carry her bag.

12 THE COURT: Oh.

13 MR. CAINE: Which matches her basketball crutch pad, I  
14 was going to say.

15 THE COURT: All right.

16 MR. CAINE: Your Honor, we're here for a number of  
17 matters on the agenda. The first, which is the Trust's motion  
18 to compel enforcement of the plan injunction, is a motion that  
19 I had mentioned at the omnibus hearing in October, which would  
20 facilitate the Trust's resolution of outstanding disputes with  
21 Old Republic regarding the excess insurance coverage.

22 We have sent out an amended notice and would like to  
23 postpone the hearing on this until the January omnibus hearing.  
24 We were able to obtain addresses for the state court counsel,  
25 these claimants who filed the state court litigation some nine

1 or ten years ago, and so in an effort to notify everybody we  
2 could possibly think of, we have now sent notice to them and  
3 would like to continue this hearing on this motion until the  
4 January omnibus hearing.

5 THE COURT: Okay. That's certainly reasonable. We'll  
6 do that. That's January 18, I believe.

7 MR. CAINE: Correct, Your Honor.

8 THE COURT: All right. Thank you.

9 MR. CAINE: Thank you. The next few items, Your  
10 Honor, are the Trust's substantive hearings with respect to  
11 certain landlord claims. And I'll take them in agenda order,  
12 unless you believe otherwise.

13 THE COURT: No, it's fine.

14 MR. CAINE: We do not expect any substantive  
15 opposition with respect to any of the claims. With respect to  
16 the majority of them, counsel for Capmark is also here. Each  
17 of us will make proffers as to the evidence that we would  
18 submit, but we are in agreement between us as to the relief  
19 that is sought by the Trust in the notices.

20 Item number 2, Your Honor, is with respect to the  
21 former Circuit City store located in Appleton, Wisconsin. It  
22 involved claims number 9721 and 12911. The Trust has requested  
23 through the notice, Your Honor, that claim 9721, which is the  
24 claim of Capmark, should be allowed in the amount of  
25 \$938,617.92.

1           We had announced, Your Honor, at the last -- I'm  
2       sorry, the August -- no, October hearing -- that this matter  
3       was resolved. We had received an assurance from the landlord's  
4       claimant as to claim 12911 that it would enter into a  
5       tripartite agreement to allow for the expungement of 12911 and  
6       for the allowance of 9721, but we have had difficulty getting a  
7       hold of counsel in order to get that agreement signed. So  
8       we've noticed it up for hearing.

9           Your Honor, the Trust is prepared to prove, with Ms.  
10      Bradshaw's testimony, if necessary, that the Trust has  
11      reconciled the proper amount of this claim at the amount that  
12      we request, which is the \$938,617.92; that we have reconciled  
13      this matter with Capmark, which agrees to the amount; and that,  
14      if necessary, Ms. Bradshaw could also testify as to the process  
15      by which Circuit City used to gather and enter into electronic  
16      form all of its records that are used for this purpose, so that  
17      we could satisfy a business exception to the hearsay rule.

18           It is also the Trust's proffer of testimony that it  
19      has reviewed the documents submitted by Capmark that would  
20      substantiate that Capmark is the proper party entitled to have  
21      an allowed claim here, as opposed to the former landlord, but  
22      Mr. Edwards is here to offer further detail on that on behalf  
23      of Capmark.

24           THE COURT: Okay. And the other entity was WEC  
25      Appleton, right?



1 MR. CAINE: Yes. WEC 96 D Appleton 2 Investment  
2 Trust.

3 THE COURT: Okay. Very good.

4 MR. CAINE: They have been noticed and have not  
5 submitted any intent to appear here and oppose the relief.

6 THE COURT: All right. Very good. Is there another  
7 party that wants --

8 MR. EDWARDS: Yes.

9 MR. CAINE: Mr. Edwards.

10 MR. EDWARDS: Thank you, Your Honor.

11 Your Honor, my name is Rob Edwards. I'm with the  
12 Polsinelli firm in Kansas City on behalf of the three lender  
13 trusts that were identified in our notice of intention to  
14 attend these hearings, and also their special servicer, KeyBank  
15 National Association, who is the successor special servicer to  
16 Capmark on his claims.

17 Before I start, Your Honor, I filed a motion to appear  
18 pro hac.

19 THE COURT: That'll be granted.

20 MR. EDWARDS: Thank you, Your Honor.

21 THE COURT: If I have not entered it already.

22 MR. EDWARDS: That's what I wanted to clarify. And  
23 with the Court's permission, I would like to proffer the  
24 test -- or offer the proffer of the testimony of Robert Records  
25 concerning the issue of the lenders -- lender being the proper

1 party to hold the claim at issue here. Mr. Records would  
2 testify that he is a vice president for special servicing for  
3 KeyBank and is responsible for overseeing the servicing of the  
4 loan secured by the proxy at issue in this claim on behalf of  
5 the lender trust.

6 Mr. Records would testify that he is familiar with the  
7 loan file for the loan at issue and with the record keeping  
8 system of KeyBank and the prior servicers of the loan to  
9 maintain the loan file and that he is familiar with the loan  
10 documents relating to this loan and how they were maintained in  
11 the regular course of business.

12 Your Honor, the lender trust was the secured lender on  
13 the property at issue. The loan was made in November 27 of  
14 1996. Of course, along with that loan there was assignment of  
15 releases of rents, which gave lender the right to receive all  
16 the rents loan from the property.

17 After the bankruptcy was filed, lender entered into a  
18 deed in lieu agreement with the landlord that is dated August  
19 14, 2009, pursuant to which the landlord assigned all rights to  
20 their claims in this bankruptcy matter to the lender. And I  
21 have a copy of that agreement should Your Honor wish to review  
22 it.

23 THE COURT: All right. Now, has Mr. Records filed an  
24 affidavit?

25 MR. EDWARDS: He has not, Your Honor. He is available

1 by phone if we need him, relying --

2 THE COURT: I'm just wondering how I can accept a  
3 proffer if he's not present in the courtroom.

4 MR. EDWARDS: Yes. Relying on the fact that nobody  
5 was going to oppose this motion, we thought, after consultation  
6 with counsel, that he probably would not need to be here if he  
7 was available on phone should Your Honor wish to talk to him,  
8 as we don't anticipate any objection, of course.

9 THE COURT: And I just want to make sure. If you're  
10 trying to make a record, I mean, I can't accept testimony by  
11 proffer from a witness that's not actually here, or, at least,  
12 on the phone. I can, obviously, under Rule 9017(c), accept an  
13 affidavit on a motion that's uncontested, which is what this  
14 would be. I can do an affidavit, but I can't do a proffer.

15 Do you want to get him on the phone?

16 MR. EDWARDS: Absolutely, Your Honor, if that is  
17 necessary, yes, I --

18 THE COURT: Okay. Why don't we take a five-minute  
19 recess, and get Mr. Records on the phone, and then we can do  
20 the proffer, and that way we'll have done it right?

21 MR. EDWARDS: Okay. Thank you, Your Honor.

22 THE COURT: You're certainly welcome.

23 THE CLERK: All rise. Court is now in recess.

24 (Recess from 2:12 p.m. until 2:18 p.m.)

25 THE CLERK: Court is now in session. Please be seated

1 and come to order.

2 MR. EDWARDS: Thank you, Your Honor, and I apologize  
3 for the confusion here. Rather than get Mr. Records on the  
4 phone and have him log through, what I'd propose, Your Honor,  
5 to the extent Your Honor needs something further beyond the  
6 testimony of the Liquidating Trust -- represents they have  
7 been -- and the statement by counsel that they have reviewed  
8 the documents and agree with the conclusion that my client is  
9 the proper holder of the loan -- we would suggest that we do  
10 file an affidavit, which we'll do later this week, and Your  
11 Honor can either rule subject to that filing or, you know,  
12 after reviewing the affidavit.

13 THE COURT: Yes. I will allow you to supplement the  
14 record with the affidavit.

15 MR. EDWARDS: Thank you, Your Honor.

16 THE COURT: All right. Very good.

17 MR. CAINE: Does Your Honor have any further questions  
18 with respect to that item?

19 THE COURT: Is the liquidating trustee able to  
20 determine from the records of Circuit City that Capmark is the  
21 proper holder of the claim and not WEC Appleton?

22 MR. CAINE: No, Your Honor. The documents upon which  
23 we relied in the proffer that I suggested were provided by  
24 Capmark, so the submission --

25 THE COURT: Okay. But the affidavit is not --

1 MR. CAINE: -- of the affidavit --

2 THE COURT: We'll fix that.

3 MR. CAINE: We'll fix that.

4 THE COURT: All right.

5 MR. CAINE: And if it's acceptable with Your Honor, we  
6 can submit an order after the affidavit is submitted. And if  
7 it's not acceptable to you at that time, then we'll push it for  
8 the next hearing.

9 THE COURT: All right. Well, I think under the rules  
10 I have the right, if there's no objection, to rely on an  
11 affidavit. And so I can do that. That's not problematic. So  
12 I will allow the record to be supplemented in that fashion.  
13 Mr. Edwards can give that to me.

14 So at this point, though, I can, based on the proffer  
15 of the Trust's evidence, that claim number 9721 will be allowed  
16 as a general unsecured claim, and it'll be allowed in the  
17 amount of \$938,617.92. And the claim number 12911 will be  
18 expunged as duplicative. And then the determination of the  
19 proper holder will be part of the order that you submit, based  
20 on the affidavit.

21 MR. CAINE: Yes.

22 THE COURT: All right. Thank you.

23 MR. CAINE: Very well, Your Honor.

24 THE COURT: All right.

25 MR. CAINE: The next item, Your Honor, number 3,

1 involves the location of a Circuit City store in Columbia,  
2 Missouri. There were two claims filed by Capmark, claim 9899  
3 and later claim 12152. The Trust has asked that 9899 be  
4 expunged as duplicative of 12152 and that 12152 be reduced to  
5 an unsecured claim of 50,000 dollars.

6 Ms. Bradshaw is prepared to testify, Your Honor, that  
7 the Trust's records were used by the Trust in order to evaluate  
8 the claim, which is for rejection damages, and that based on  
9 the Trust's analysis of the potential rejection damages under  
10 the statutory formulas that reduction of the claim to 50,000  
11 dollars would be a very beneficial result for the Trust. And,  
12 as a result, the Trust asks that that relief be entered.

13 THE COURT: All right. Does any party wish to be  
14 heard in connection with the Liquidating Trust's motion to  
15 expunge claim 12152? I mean expunge claim 9899 and reduce  
16 claim 12152 to 50,000 dollars?

17 All right. So that motion is granted. The claim will  
18 be allowed. Claim number 12152 will be allowed as a general  
19 unsecured claim in the amount of 50,000 dollars.

20 MR. CAINE: Thank you, Your Honor. We will submit an  
21 order.

22 THE COURT: Okay.

23 MR. CAINE: Item number 4, Your Honor, is the Trust's  
24 notice of substantive hearing for claim number 8710, which  
25 pertains to the Trust's former -- or the former Circuit City

1 store in Louisville, Kentucky. The relief requested by the  
2 Court (sic) is to expunge the claim. We had previously  
3 announced in August that the landlord had agreed to the  
4 expungement, but we have been unable to get counsel to get  
5 their client to sign the documents.

6 This is a claim that has no monetary request and has  
7 no detail other than to say that it is a claim arising under a  
8 lease, and the documentation is voluminous. So expungement is  
9 appropriate, because the claim doesn't really ask for anything  
10 in particular.

11 THE COURT: Does any party wish to be heard in  
12 connection with claim number 8710?

13 All right. There being no party present to object,  
14 the Court will grant the motion of the liquidating trustee and  
15 expunge claim number 8710.

16 MR. CAINE: Thank you, Your Honor. We will submit an  
17 order.

18 Your Honor, item number 5 on the agenda with respect  
19 to the former Circuit City location in Niles has been resolved.  
20 We do have complete settlement documentation, so that one can  
21 go off the docket.

22 THE COURT: Okay.

23 MR. CAINE: Item number 6 concerns a former Circuit  
24 City location in Springfield, Missouri. Similar to the first  
25 item we went through, Your Honor, item number 2, the issue is

1 competing claims between Capmark, as a representative of the  
2 lender, and the former landlord, WEC 96 D Springfield 1  
3 Investment Trust.

4 The Trust proffers the testimony of Ms. Bradshaw that  
5 it has reviewed all of the Circuit City books and records to  
6 determine the appropriate amount of the claim, has reconciled  
7 that amount with Capmark, and thus has requested that the  
8 appropriate amount to be allowed is \$892,546.07, as indicated  
9 in the notice.

10 From the Trust's review of the documents submitted by  
11 Capmark, it appears that Capmark is the appropriate holder of  
12 this claim, but Mr. Edwards will speak to you further about  
13 that.

14 But in sum, Your Honor, the relief that the Trust  
15 requests is to allow the Capmark claim 9724 in the amount of  
16 \$892,546.07 and expunge the former landlord claim 12572.

17 THE COURT: All right. Mr. Edwards?

18 MR. EDWARDS: Thank you, Your Honor. And similar to  
19 the first claim that we were here today on, I ask Your Honor's  
20 permission to supplement the record through affidavit. It's  
21 the same situation. The secured lender had the loan documents  
22 that assigned the rents and these claims to them.

23 THE COURT: Very good. So, again, the Court will  
24 allow you to supplement the record with the submission of the  
25 affidavit.



1 MR. EDWARDS: Thank you, Your Honor.

2 THE COURT: For today's purposes, the Court will allow  
3 claim number 9724 as a general unsecured claim in the amount of  
4 \$892,546.07, and claim number 12572 will be expunged as  
5 duplicative. And the Court will make a determination as to the  
6 proper order of the claim upon receipt of the affidavit.

7 MR. CAINE: Thank you, Your Honor. We will submit  
8 that order.

9 Item number 7, Your Honor, concerns the former Circuit  
10 City location in Westland, Michigan. In this situation there  
11 is, apparently, a live dispute between the landlord and Capmark  
12 over entitlement to the claim. We have received a request from  
13 both the landlord and Capmark to postpone this matter to the  
14 January 18th omnibus hearing, because they believe they are  
15 close to resolution. And that seemed like a good solution,  
16 rather than taking the Court's time for a live evidentiary  
17 hearing.

18 So item 7, Your Honor, we propose be continued until  
19 the January omnibus hearing.

20 THE COURT: All right. Does any party wish to be  
21 heard in connection with continuing that?

22 All right. Be continued to January 18th.

23 MR. CAINE: Thank you, Your Honor. Item number 8  
24 concerns the former Circuit City store in West Palm Beach,  
25 Florida. It concerns three claims: 8796, 12765 and 15019.

1           The Trust has asked in its notice that claim numbers  
2   8796 and 12765 be expunged as duplicative of the last filed  
3   claim, 15019. The notice also requests that the latter claim,  
4   15019, be allowed in the amount of \$1,609,285.31.

5           The Trust offers as the testimony of Ms. Bradshaw that  
6   the Trust has reviewed the debtors' books and records with  
7   respect to each component of the claim, that it has reconciled  
8   those records against those submitted in the proof of claim,  
9   has discussed the appropriate amount of the claim with Capmark,  
10   and the parties have agreed that the claim should be reduced to  
11   the amount previously stated, \$1,609,285.31.

12           We have also reviewed the documentation submitted by  
13   Capmark to demonstrate its entitlement to an ownership of this  
14   claim, but Mr. Edwards will have further for you with respect  
15   to that proffering.

16           THE COURT: All right. Mr. Edwards, do you wish to be  
17   heard on this matter?

18           MR. EDWARDS: Yes. Thank you, Your Honor. Similar to  
19   the other two, Your Honor, we will propose that we submit an  
20   affidavit to supplement the record. The affidavit will  
21   demonstrate that the claims at issue were assigned to the  
22   lender trust.

23           THE COURT: All right. Very good. So the Court will  
24   allow you to supplement the record through the submission of an  
25   affidavit to that effect.

1 MR. EDWARDS: Thank you, Your Honor.

2 THE COURT: All right. And then for today's purposes,  
3 the Court will expunge claim number 8796 and 12765. The Court  
4 will allow claim number 15019 as a general unsecured claim in  
5 the amount of \$1,609,285.31.

6 MR. CAINE: Thank you, Your Honor. We'll submit those  
7 orders.

8 The last of the substantive hearing items, Your Honor,  
9 number 9, concerns the former Circuit City store in Wilkins,  
10 Pennsylvania. Much like item number 7, there is a live dispute  
11 between Capmark and the landlord as to entitlement to payment  
12 on this claim, and, as with item number 7, we propose to  
13 continue hearing on this matter to the January 18th omnibus  
14 hearing, as counsel for both parties has told us that they are  
15 hopeful of reaching a resolution prior to that time.

16 THE COURT: All right. The Court will then adjourn  
17 that matter to January 18 as well.

18 MR. CAINE: Thank you, Your Honor. What's left, Your  
19 Honor, are the agenda items for those claims that have been  
20 continued from the last hearing. Ms. Beran will come up to  
21 address those in a moment, but I thought as long as I'm here  
22 I'll go ahead and give you my summary of what we have.

23 THE COURT: All right.

24 MR. CAINE: Besides, it might take her a minute to get  
25 here anyway.

1 THE COURT: Well, if you feel more comfortable, you  
2 can pull the microphone over and deliver your presentation from  
3 the counsel table.

4 MS. BERAN: I appreciate that, Your Honor, but I'd  
5 prefer to stand up. Thank you.

6 THE COURT: Well, I prefer to see how this works.

7 MR. CAINE: In sum, Your Honor, as of this past week  
8 the Trust made another distribution of two and a half cents on  
9 every claim, so to date the Trust has distributed forty-five  
10 cents to allowed general unsecured claims.

11 THE COURT: That's fantastic.

12 MR. CAINE: We're very pleased with that, Your Honor,  
13 and look forward to future distributions as well as we continue  
14 to have a number of affirmative revenue generating efforts in  
15 process.

16 Following today's hearing, based on Your Honor's  
17 orders and resolutions that Ms. Beran will announce, there are  
18 sixty-two claims left to be resolved. Of those, thirty-two are  
19 the unliquidated Old Republic claims, which we are hoping we  
20 will see more progress towards as a result of the January  
21 hearing on that motion that we discussed earlier. At that  
22 point we will be asking Old Republic to sit down with us to  
23 reach a negotiated resolution of the return of excess  
24 collateral based on an actuarial analysis of the twenty-five or  
25 so claims left. And I would anticipate that if they are not

1 receptive to that that we will be back here shortly with an  
2 adversary proceeding to speed that along.

3 Of the other claims, of the sixty-two remaining,  
4 twenty-five are landlord claims. Most of them are in the  
5 process of resolution, and I am hopeful that by the February  
6 omnibus hearing that the vast majority of those will be  
7 resolved.

8 We continue to have the two tax claims outstanding:  
9 Massachusetts, that we have resolved and we are awaiting  
10 administrative approval, and then the State of Virginia, which  
11 we continue to try and resolve without having to come back here  
12 to dispute it.

13 That is my summary, Your Honor.

14 THE COURT: Okay. That only come -- if I add up the  
15 thirty-two Old Republic to twenty-five landlord and two tax  
16 claims, I don't get sixty-two claims. What are the other  
17 three?

18 MR. CAINE: Well, there is one that is a small claim  
19 under the EEOC for 160,000 dollars. Or maybe I just added  
20 wrong.

21 I'm sorry. I guess I added wrong. My apology. It's  
22 only sixty then, right?

23 THE COURT: Only sixty claims?

24 MR. CAINE: Yes.

25 THE COURT: All right. Very good.

1 MR. CAINE: So that's even better news.

2 THE COURT: That's, I mean, we just covered two claims  
3 right there. That's excellent.

4 MR. CAINE: Thank you, Your Honor.

5 THE COURT: Okay. We're having a good day, Mr. Caine.

6 MR. CAINE: We are.

7 THE COURT: All right.

8 MS. BERAN: Good afternoon, Your Honor. For the  
9 record, Paula Beran. Ms. Bradshaw did want me to indicate to  
10 Your Honor that, as Your Honor knows, she is an accountant by  
11 trade, and she did want to indicate to the Court that Mr. Caine  
12 did not ask her or her staff to audit his numbers.

13 Your Honor, in connection with items number 10 through  
14 11, as Mr. Caine indicated, they address the two tax  
15 obligations, are stand-alone tax claim objections that are  
16 outstanding. We'd respectfully request that they be continued  
17 until the January 18th omnibus date.

18 THE COURT: They'll be continued.

19 MS. BERAN: Your Honor, that allows us to turn to page  
20 21.

21 Your Honor, on the Liquidating Trust's first omnibus  
22 objection there is one that is remaining. We'd respectfully  
23 request that it be continued until the February 14th omnibus  
24 date.

25 THE COURT: All right. That claim will be continued.

1 MS. BERAN: Thank you, Your Honor. That allows us to  
2 turn to page 49.

3 Your Honor, on this one it's the Liquidating Trust's  
4 second omnibus objection. There are two claims that remain  
5 outstanding. I'm happy to report that both of them have been  
6 resolved, but in connection with one it still does need to be  
7 documented and consummated, so we'd respectfully request that  
8 that one be continued till the February 14th omni.

9 THE COURT: It'll be continued.

10 MS. BERAN: Thank you, Your Honor. That allows us to  
11 turn to page 75.

12 THE COURT: All right.

13 MS. BERAN: Your Honor, this is the Liquidating  
14 Trust's third omnibus objection. In connection with this, Your  
15 Honor, previously the Exhibit B had indicated that it was being  
16 continued. Upon further review and research, we have  
17 determined that that claim has actually been expunged. And the  
18 reason why (1) it wasn't being indicated as being continued is  
19 in connection with docket number 12303, and that order is the  
20 first order regarding Liquidating Trust forty-third omnibus  
21 objection, this claim was expunged.

22 So it was subject to two omnibus objections. We  
23 picked up the expungement in one order, like I said, at docket  
24 number 12303. However, it was inadvertently continued on  
25 another one.

1 Based on the same, Your Honor, this matter may be  
2 removed from the Court's docket. And I'm happy to report that  
3 this omnibus objection may be closed out.

4 THE COURT: All right. Very good.

5 MS. BERAN: Your Honor, that allows us to turn to page  
6 102.

7 THE COURT: All right.

8 MS. BERAN: In connection with item number 15, the  
9 Liquidating Trust's fourth omnibus objection, certain of those  
10 claims, as indicated in Exhibit B, were subject to today's  
11 substantive hearing notices. In addition, others were  
12 resolved, but we still are subject to consummation and  
13 documentation, and others we'd respectfully request be  
14 continued for other reasons. Based on the same, Your Honor, as  
15 indicated on Exhibit B, we'd respectfully request that all  
16 those on Exhibit B, as indicated, be continued until the  
17 February 14th omni.

18 THE COURT: All right. They'll be continued.

19 MS. BERAN: Thank you, Your Honor. That allows us to  
20 turn to page 127.

21 As indicated by Mr. Caine, this is the sixth omnibus  
22 objection, and this --

23 THE COURT: These are the Old Republic claims.

24 MS. BERAN: Yes. Exactly, Your Honor. So we'd  
25 respectfully request that it be continued for status purposes



1 until the absent subsequent notices of hearing, potentially;  
2 that it be continued, our other motions, that they be continued  
3 for status purposes until the February 14th omni.

4 THE COURT: All right. They'll be continued.

5 MS. BERAN: Thank you, Your Honor. That allows us to  
6 turn to page 152 --

7 THE COURT: All right.

8 MS. BERAN: -- on the agenda. And that is the  
9 Liquidating Trust's eighth omnibus objection. I'm happy to  
10 report that the claims subject to this have been resolved, and  
11 that will allow us to close out this omnibus objection.

12 THE COURT: Excellent.

13 MS. BERAN: Thank you, Your Honor. That allows us to  
14 turn to page 178.

15 THE COURT: Okay.

16 MS. BERAN: And that is the Liquidating Trust's ninth  
17 omnibus objection. I am happy to report that after the filing  
18 of this agenda another one has become fully documented and able  
19 to be removed, and that is claim number 12275.

20 In addition, Your Honor, as indicated on Exhibit B,  
21 certain of them were subject to today's substantive hearing's  
22 notices. Others had been resolved; however, need to be  
23 continued for documentation and consummation.

24 Your Honor, that actually is the same for items number  
25 18 through 21 on today's agenda, so we respectfully request

1 that all of the claims identified on Exhibit B for items 18  
2 through 21 be continued until the February 14th omni.

3 THE COURT: Okay. They'll be continued.

4 MS. BERAN: Thank you, Your Honor. That allows us to  
5 turn to page 283.

6 THE COURT: All right.

7 MS. BERAN: Which is the Liquidating Trust's  
8 eighteenth omnibus objection. Your Honor may recall that this  
9 is the omnibus objection dealing with the tax claims from  
10 various government entities all across the country. There  
11 still remains one outstanding. We'd respectfully request that  
12 it be continued until the February 14th omni.

13 THE COURT: That's the Massachusetts one, and you've  
14 got a settlement there. It's just being documented.

15 MS. BERAN: Yes, Your Honor.

16 THE COURT: Got it.

17 MS. BERAN: Well, Your Honor, I believe it's a  
18 settlement in concept, but it's not, quote, unquote,  
19 "settlement" until the requisite administrative approval, so we  
20 are --

21 THE COURT: That's right.

22 MS. BERAN: I don't even think we're indicating it as  
23 settled.

24 THE COURT: Right.

25 MS. BERAN: Thank you, Your Honor. That allows us,

1 then, to turn to page 306. This is the Liquidating Trust's  
2 twentieth omnibus objection.

3 Your Honor, I'm happy to report since the filing of  
4 the agenda claim number 12416 and claim number 13079 have been  
5 resolved and fully documented. Therefore they may be removed.

6 Then we would respectfully request that the other  
7 items identified on Exhibit B be continued until the February  
8 14th omni.

9 THE COURT: They'll be continued.

10 MS. BERAN: Thank you, Your Honor. That allows us to  
11 turn to page 333. This is the Liquidating Trust's twenty-first  
12 omnibus objection.

13 Your Honor, as indicated on Exhibit B, the Trust is  
14 going to be withdrawing its objection to one claim. In  
15 connection with that it's very small dollar amounts, and it's  
16 more cost efficient to just withdraw than to pursue that  
17 objection.

18 Similarly, Your Honor, as indicated on Exhibit B,  
19 there are certain that have been resolved and can be removed.  
20 There's others that are resolved, and we'd respectfully request  
21 that they be continued, and others we'd request that they be  
22 continued otherwise until the February 14th omni.

23 THE COURT: Okay. You're withdrawing the 1404 (sic)  
24 Marple XYZ Associates.

25 MS. BERAN: I apologize, Your Honor. I believe

1 that's -- let me just make sure. Yes, Your Honor. Claim  
2 number 14047.

3 THE COURT: Got it. Okay. All right.

4 MS. BERAN: Thank you, Your Honor. Your Honor, that  
5 allows us to turn to page 360. This is the Liquidating Trust's  
6 twenty-third omnibus objection.

7 Your Honor, similarly, these are some of the Old  
8 Republic claims. We'd respectfully request that, as identified  
9 on Exhibit B, that they be continued until the February 14th  
10 omni.

11 THE COURT: They'll be continued. Now, why are we  
12 continuing them out to February 14 when we've got the January  
13 date to deal with Old Republic?

14 MS. BERAN: Well, Your Honor, these we were just  
15 continuing out with the hopes that there could be a consensual  
16 resolution of some sort or some narrowing of the issues, and  
17 we're continuing out all of these -- the omnibus  
18 objections -- to the February date, and we were only doing the  
19 tax ones, with hopes that we could remove the one in January.

20 THE COURT: Okay.

21 MS. BERAN: Your Honor, that -- the continuing that  
22 one, the Liquidating Trust's twenty-third omnibus  
23 objection -- that allows us to turn to page 384.

24 THE COURT: All right.

25 MS. BERAN: And that is the Liquidating Trust's

1 twenty-eighth omnibus objection. Your Honor, in connection  
2 with items number 26 through number 30 on today's agenda, as  
3 indicated on Exhibit B, some are subject to substantive  
4 hearing. Others have been resolved and may be removed from the  
5 Court's docket.

6 In addition, there are still others that have been  
7 resolved, but we'd respectfully request that they be continued  
8 until the February 14th omnibus, and certain we'd request that  
9 they be continued as well until the February 14th omni, as  
10 indicated on Exhibit B.

11 THE COURT: All right. They'll be continued.

12 MS. BERAN: Thank you, Your Honor. That allows us to  
13 turn to page 501.

14 Your Honor, this is item number 31. It is the  
15 Liquidating Trust's forty-second omnibus objection. First and  
16 foremost, Your Honor, I would like to note an error that  
17 appears on Exhibit B as it relates to the claim number. There  
18 is a claim number that three digits were inadvertently deleted.  
19 Specifically, on the chart it says that the claim number is 0,  
20 and that is the claim of Berkadia Commercial Mortgage. In  
21 essence, Your Honor, that is actually claim 9450. 945 was  
22 inadvertently deleted.

23 In addition, Your Honor, I am happy to report claim  
24 number 12159 was marked as settled but continued. It is now  
25 settled, and there has been appropriate documentation and

1 consummation. So that item may be removed from the Court's  
2 docket.

3 THE COURT: All right.

4 MS. BERAN: In addition, there are other claims, as  
5 identified on Exhibit B, that were subject to today's  
6 substantive hearing notifications. There are others that have  
7 been settled and may be removed. And yet there are others that  
8 are settled, and we respectfully request that they be continued  
9 for documentation and consummation. And yet there are still  
10 others, as identified in Exhibit B, that we'd respectfully  
11 request they be continued until the February 14th omni.

12 THE COURT: All right. They'll be continued.

13 MS. BERAN: Thank you, Your Honor. That allows us to  
14 turn to page 524.

15 Your Honor, that's the Liquidating Trust's forty-third  
16 omnibus objection. As indicated on Exhibit B, there are  
17 certain of those that were subject to today's substantive  
18 hearing notices. There are others that have been resolved, but  
19 we'd respectfully request that they be continued for  
20 documentation and consummation to the February 14th omnibus  
21 date.

22 THE COURT: All right. They'll be continued.

23 MS. BERAN: Thank you, Your Honor. And that allows us  
24 to turn to page 547, which is the last item on today's agenda,  
25 item number 33, the Liquidating Trust's sixty-fourth omnibus

1 objection.

2 I am happy to report, since the filing of this agenda,  
3 that claim number 12013 and claim number 13079 have been  
4 resolved, and they actually have been signed. Documentation  
5 and consummation has begun, so -- such that, Your Honor, they  
6 may be removed from the docket.

7 In addition, as indicated on Exhibit B, there are  
8 others that were subject to today's substantive hearing  
9 notices. Others, as identified on Exhibit B, have been  
10 resolved and may be removed, yet others are resolved but we'd  
11 request that they be continued for documentation and  
12 consummation. And yet there are still a couple of others that  
13 we'd respectfully request be continued till the February 14th  
14 omni.

15 THE COURT: All right. They'll be continued.

16 MS. BERAN: Thank you, Your Honor. Your Honor, that  
17 does conclude all items on the agenda as filed today.

18 THE COURT: All right. So was this a game of horse  
19 with your daughter or what happened?

20 MS. BERAN: I'd like to say I dumped on both of my  
21 children and they got angry, but that wouldn't be an accurate  
22 representation to the Court.

23 THE COURT: Well, I hope that you're going to be a  
24 quick recovery.

25 MS. BERAN: Thank you, Your Honor.

1 THE COURT: All right. Thank you, all.

2 THE CLERK: All rise. Court is now adjourned.

3 (Whereupon these proceedings were concluded at 2:49 PM)

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1 I N D E X

3 RULINGS: PAGE LINE

4 Motion of Mr. Robert Edwards to appear 9 19  
pro hac vice is granted

5 Liquidating Trust's fifteenth and 13 17  
6 forty-third omnibus objections to  
claim numbers 9721 and 12911 are granted;  
7 9721 will be allowed as a general unsecured  
claim in the amount of \$938,617.92 and  
8 12911 will be expunged.

9 Liquidating Trust's fifteenth and 14 17  
10 fourth omnibus objections to expunge  
claim 9899 and reduce claim 12152 to  
50,000 dollars are granted

11 Liquidating Trust's twenty-eighth 15 14  
12 omnibus objection to expunge claim  
number 8710 is granted

13 Liquidating Trust's ninth and 17 3  
14 forty-third omnibus objections to  
claims will allow claim 9724 and claim  
15 12572 will be expunged

16 Liquidating Trust's fifteenth, 19 3  
17 forty-third, and sixty-fourth omnibus  
objections to claims are granted.  
18 Claims 8796 and 12765 will be expunged  
and claim 15019 will be allowed

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C E R T I F I C A T I O N

I, Hana Copperman, the court approved transcriber, do  
hereby certify the foregoing is a true and correct transcript  
from the official electronic sound recording of the proceedings  
in the above-entitled matter.

*Hana Copperman*

January 9, 2017

\_\_\_\_\_  
HANA COPPERMAN

\_\_\_\_\_  
DATE

AAERT Certified Electronic Transcriber CET\*\*D-487

December 14, 2016

|  |   |  |   |  |
|--|---|--|---|--|
|  | against (1)<br>18:8   | 21:21  | Beran (37)<br>6:8;19:20;20:4,17;<br>22:8,9,19;23:1,10,<br>13;24:5,8,19,24;<br>25:5,8,13,16;26:4,7,<br>15,17,22,25;27:10,<br>25;28:4,14,21,25;<br>29:12;30:4,13,23;<br>31:16,20,25   | 31:21  |
| \$   | agenda (13)<br>6:3,17;7:11;15:18;<br>19:19;25:8,18,25;<br>27:4;29:2;30:24;<br>31:2,17         | apparently (1)<br>17:11                          |   | Circuit (13)<br>6:2,6;7:21;8:15;<br>12:20;14:1,25;15:19,<br>23;16:5;17:9,24;<br>19:9   |
| \$1,609,285.31 (3)<br>18:4,11;19:5   | ago (1)<br>7:1  | appear (2)<br>9:5,17                             |   | City (14)<br>6:2,6;7:21;8:15;<br>9:12;12:20;14:1,25;<br>15:19,24;16:5;17:10,<br>24;19:9  |
| \$892,546.07 (3)<br>16:8,16;17:4   | agree (1)<br>12:8   | appears (2)<br>16:11;29:17                       | Berkadia (1)<br>29:20   | claim (70)<br>7:23,24;8:4,11,21;<br>10:1,4;12:21;13:15,<br>16,17;14:2,3,5,8,10,<br>15,15,16,17,18,19,<br>24;15:2,6,7,9,12,15;<br>16:6,12,15,16,19;<br>17:3,3,4,6,12;18:1,3,<br>3,7,8,9,10,14;19:3,4,<br>4,12;20:9;21:18;<br>22:15,25;23:17,21;<br>25:19;27:4,4,14;<br>28:1;29:17,18,19,20,<br>21,23;31:3,3 |
| \$938,617.92 (3)<br>7:25;8:12;13:17  | agreed (2)<br>15:3;18:10  | Appleton (4)<br>7:21;8:25;9:1;<br>12:21          | Besides (1)<br>19:24  | claimant (1)<br>8:4  |
| A  | agreement (5)<br>7:18;8:5,7;10:18,<br>21  | appreciate (1)<br>20:4                           | better (1)<br>22:1  | claimants (1)<br>6:25  |
| able (3)<br>6:24;12:19;25:18   | agrees (1)<br>8:13  | appropriate (6)<br>15:9;16:6,8,11;<br>18:9;29:25 | beyond (1)<br>12:5  | claims (30)<br>7:11,15,22;9:16;<br>10:20;14:2;16:1,22;<br>17:25;18:21;19:19;<br>20:10,18,19,25;21:3,<br>4,8,16,16,23;22:2;<br>23:4;24:10,23;<br>25:10;26:1,9;28:8;<br>30:4   |
| absent (1)<br>25:1   | ahead (1)<br>19:22  | approval (2)<br>21:10;26:19                      | books (2)<br>16:5;18:6  | clarify (1)<br>9:22  |
| Absolutely (1)<br>11:16  | allows (15)<br>8:5;12:13;13:12;<br>16:15,24;17:2;<br>18:24;19:4;25:11                         | arising (1)<br>15:7                              | both (4)<br>17:13;19:14;23:5;<br>31:20  | CLERK (5)<br>6:1,2;11:23,25;<br>32:2   |
| accept (3)<br>11:2,10,12   | allowance (1)<br>8:6  | assigned (3)<br>10:19;16:22;18:21                | Bradshaw (6)<br>6:8;8:14;14:6;<br>16:4;18:5;22:9  | client (2)<br>12:8;15:5  |
| acceptable (2)<br>13:5,7   | allowed (9)<br>7:24;8:21;13:15,<br>16:14;18,18;16:8;<br>18:4;20:10                            | assignment (1)<br>10:14                          | Bradshaw's (1)<br>8:10  | close (2)<br>17:15;25:11   |
| accountant (1)<br>22:10  | allows (15)<br>22:19;23:1,10;<br>24:5,19;25:5,13;<br>26:4,25;27:10;28:5,<br>23;29:12;30:13,23 | Association (1)<br>27:24                         | business (2)<br>8:17;10:11  | closed (1)<br>24:3   |
| accurate (1)<br>31:21  | along (2)<br>10:14;21:2   | assurance (1)<br>9:15                            | C   | cocounsel (1)<br>6:8   |
| across (1)<br>26:10  | amended (1)<br>6:22   | attend (1)<br>9:14                               | Caine (40)<br>6:4,5,5,11,13,16;<br>7:7,9,14;9:1,4,9;<br>12:17,22;13:1,3,5,<br>21,23,25;14:20,23;<br>15:16,23;17:7,23;<br>19:6,18,24;20:7,12;<br>21:18,24;22:1,4,5,6,<br>11,14;24:21 | collateral (1)<br>20:24  |
| actually (5)<br>11:11;23:17;<br>25:24;29:21;31:4   | amount (15)<br>7:24;8:11,11,13;<br>13:17;14:19;16:6,7,<br>8,15;17:3;18:4,9,11;<br>19:5        | audit (1)<br>22:12                               | can (12)<br>11:2,12,14,19;<br>12:11;13:6,11,13,14;<br>15:20;20:2;27:19  | Columbia (1)<br>14:1   |
| actuarial (1)<br>20:24   | amounts (1)<br>27:15  | August (3)<br>8:2;10:18;15:3                     | Capmark (20)<br>7:16,24;8:13,19,<br>20,23;9:16;12:20,24;<br>14:2;16:1,7,11,11,<br>15;17:11,13;18:9,13;<br>19:11   | comfortable (1)<br>20:1  |
| add (1)<br>21:14   | analysis (2)<br>14:9;20:24  | available (2)<br>10:25;11:7                      | carry (2)<br>6:10,11  | Commercial (1)<br>29:20  |
| added (2)<br>21:19,21  | Andrew (1)<br>6:5   | awaiting (1)<br>21:9                             | cents (2)<br>20:8,10  | compel (1)<br>6:18   |
| addition (6)<br>24:11;25:20;29:6,<br>23;30:4;31:7  | angry (1)<br>31:21  | B  | certain (6)<br>7:11;24:9;25:21;<br>27:19;29:8;30:17   | competing (1)<br>16:1  |
| address (2)<br>19:21;22:14   | Ann (1)<br>6:8  | back (2)<br>21:1,11                              | certainly (2)<br>7:5;11:22  |  |
| addresses (1)<br>6:24  | announce (1)<br>20:17   | bag (1)<br>6:11                                  | chart (1)<br>29:19  |  |
| adjourn (1)<br>19:16   | announced (2)<br>8:1;15:3   | bankruptcy (2)<br>10:17,20                       | children (1)  |  |
| adjourned (1)<br>32:2  | anticipate (2)<br>11:8;20:25  | based (7)<br>13:14,19;14:8;<br>20:16,24;24:1,14  |   |  |
| administrative (2)<br>21:10;26:19  | apologize (2)<br>12:2;27:25   | beneficial (1)<br>14:11                          |   |  |
| adversary (1)<br>21:2  | apology (1)   |  |   |  |
| affidavit (17)<br>10:24;11:13,14;<br>12:10,12,14,25;13:1,<br>6,11,20;16:20,25;<br>17:6;18:20,20,25 |   |  |   |  |
| affirmative (1)<br>20:14   |   |  |   |  |
| afternoon (3)<br>6:4,5;22:8  |   |  |   |  |
| again (1)<br>16:23   |   |  |   |  |

December 14, 2016

|  |   |   |   |   |
|--|---|---|---|---|
| <b>complete (1)</b><br>15:20<br><b>component (1)</b><br>18:7<br><b>concept (1)</b><br>26:18<br><b>concerning (1)</b><br>9:25<br><b>concerns (5)</b><br>15:23;17:9,24,25;<br>19:9<br><b>conclude (1)</b><br>31:17<br><b>concluded (1)</b><br>32:3<br><b>conclusion (1)</b><br>12:8<br><b>confusion (1)</b><br>12:3<br><b>connection (10)</b><br>14:14;15:12;<br>17:21;22:13;23:6,14,<br>19:24;8:27;15:29;1<br><b>consensual (1)</b><br>28:15<br><b>consultation (1)</b><br>11:5<br><b>consummated (1)</b><br>23:7<br><b>consummation (7)</b><br>24:12;25:23;30:1,<br>9,20;31:5,12<br><b>continue (5)</b><br>7:3;19:13;20:13;<br>21:8,11<br><b>continued (41)</b><br>17:18,22;19:20;<br>22:16,18,23,25;23:8,<br>9,16,18,24;24:14,16,<br>18,25;25:2,2,4,23;<br>26:2,3,12;27:7,9,21,<br>22;28:9,11;29:7,9,<br>11,24;30:8,11,12,19,<br>22;31:11,13,15<br><b>continuing (5)</b><br>17:21;28:12,15,17,<br>21<br><b>copy (1)</b><br>10:21<br><b>cost (1)</b><br>27:16<br><b>counsel (9)</b><br>6:7,24;7:16;8:7;<br>11:6;12:7;15:4;<br>19:14;20:3<br><b>country (1)</b><br>26:10<br><b>couple (1)</b><br>31:12<br><b>course (3)</b><br>10:11,14;11:8<br><b>COURT (96)</b><br>6:4,10,12,15,24, | 25;7:5,8,13;8:24;9:3,<br>6,19,21;10:23;11:2,<br>9,18,22,23,25;12:13,<br>16,19,25;13:2,4,9,22,<br>24;14:13,22;15:2,11,<br>14,22;16:17,23,23;<br>17:2,2,5,20;18:16,<br>23,23;19:2,3,3,16,16,<br>23;20:1,6,11;21:14,<br>23,25;22:2,5,7,11,18,<br>25;23:9,12;24:4,7,<br>18,23;25:4,7,12,15;<br>26:3,6,13,16,21,24;<br>27:9,23;28:3,11,20,<br>24;29:11;30:3,12,22;<br>31:15,18,22,23;32:1,<br>2<br><b>courtroom (1)</b><br>11:3<br><b>Court's (5)</b><br>9:23;17:16;24:2;<br>29:5;30:1<br><b>coverage (1)</b><br>6:21<br><b>covered (1)</b><br>22:2<br><b>crutch (1)</b><br>6:13 | 23:17<br><b>difficulty (1)</b><br>8:6<br><b>digits (1)</b><br>29:18<br><b>discussed (2)</b><br>18:9;20:21<br><b>dispute (3)</b><br>17:11;19:10;21:12<br><b>disputes (1)</b><br>6:20<br><b>distributed (1)</b><br>20:9<br><b>distribution (1)</b><br>20:8<br><b>distributions (1)</b><br>20:13<br><b>docket (7)</b><br>15:21;23:19,23;<br>24:2;29:5;30:2;31:6<br><b>documentation (10)</b><br>15:8,20;18:12;<br>24:13;25:23;29:25;<br>30:9,20;31:4,11<br><b>documented (4)</b><br>23:7;25:18;26:14;<br>27:5<br><b>documents (7)</b><br>8:19;10:10;12:8,<br>22;15:5;16:10,21<br><b>dollar (1)</b><br>27:15<br><b>dollars (5)</b><br>14:5,11,16,19;<br>21:19<br><b>done (1)</b><br>11:20<br><b>down (1)</b><br>20:22<br><b>dumped (1)</b><br>31:20<br><b>duplicative (4)</b><br>13:18;14:4;17:5;<br>18:2 | <b>efforts (1)</b><br>20:14<br><b>eighteenth (1)</b><br>26:8<br><b>eighth (1)</b><br>25:9<br><b>either (1)</b><br>12:11<br><b>electronic (1)</b><br>8:15<br><b>enforcement (1)</b><br>6:18<br><b>enter (2)</b><br>8:4,15<br><b>entered (3)</b><br>9:21;10:17;14:12<br><b>entities (1)</b><br>26:10<br><b>entitled (1)</b><br>8:20<br><b>entitlement (3)</b><br>17:12;18:13;19:11<br><b>entity (1)</b><br>8:24<br><b>error (1)</b><br>29:16<br><b>essence (1)</b><br>29:21<br><b>evaluate (1)</b><br>14:7<br><b>even (2)</b><br>22:1;26:22<br><b>everybody (1)</b><br>7:1<br><b>evidence (2)</b><br>7:17;13:15<br><b>evidentiary (1)</b><br>17:16<br><b>Exactly (1)</b><br>24:24<br><b>excellent (2)</b><br>22:3;25:12<br><b>exception (1)</b><br>8:17<br><b>excess (2)</b><br>6:21;20:23<br><b>Exhibit (18)</b><br>23:15;24:10,15,<br>16;25:20;26:1;27:7,<br>13,18;28:9;29:3,10,<br>17;30:5,10,16;31:7,9<br><b>expect (1)</b><br>7:14<br><b>expunge (6)</b><br>14:15,15;15:2,15;<br>16:16;19:3<br><b>expunged (6)</b><br>13:18;14:4;17:4;<br>18:2;23:17,21<br><b>expungement (4)</b><br>8:5;15:4,8;23:23<br><b>extent (1)</b><br>12:5 | <b>F</b><br><b>facilitate (1)</b><br>6:20<br><b>fact (1)</b><br>11:4<br><b>familiar (2)</b><br>10:6,9<br><b>fantastic (1)</b><br>20:11<br><b>fashion (1)</b><br>13:12<br><b>February (17)</b><br>21:5;22:23;23:8;<br>24:17;25:3;26:2,12;<br>27:7,22;28:9,12,18;<br>29:8,9;30:11,20;<br>31:13<br><b>feel (1)</b><br>20:1<br><b>few (1)</b><br>7:9<br><b>file (3)</b><br>10:7,9;12:10<br><b>filed (7)</b><br>6:25;9:17;10:17,<br>23;14:2;18:2;31:17<br><b>filing (4)</b><br>12:11;25:17;27:3;<br>31:2<br><b>fine (1)</b><br>7:13<br><b>firm (1)</b><br>9:12<br><b>first (6)</b><br>6:17;15:24;16:19;<br>22:21;23:20;29:15<br><b>five-minute (1)</b><br>11:18<br><b>fix (2)</b><br>13:2,3<br><b>Florida (1)</b><br>17:25<br><b>Following (1)</b><br>20:16<br><b>foremost (1)</b><br>29:16<br><b>form (1)</b><br>8:16<br><b>former (11)</b><br>7:21;8:21;14:25,<br>25;15:19,23;16:2,16;<br>17:9,24;19:9<br><b>formulas (1)</b><br>14:10<br><b>forty-five (1)</b><br>20:9<br><b>forty-second (1)</b><br>29:15<br><b>forty-third (2)</b><br>23:20;30:15<br><b>forward (1)</b> |
|  | <b>D</b><br><b>damages (2)</b><br>14:8,9<br><b>date (6)</b><br>20:9;22:17,24;<br>28:13,18;30:21<br><b>dated (1)</b><br>10:18<br><b>daughter (1)</b><br>31:19<br><b>day (1)</b><br>22:5<br><b>deal (1)</b><br>28:13<br><b>dealing (1)</b><br>26:9<br><b>debtors' (1)</b><br>18:6<br><b>deed (1)</b><br>10:18<br><b>deleted (2)</b><br>29:18,22<br><b>deliver (1)</b><br>20:2<br><b>demonstrate (2)</b><br>18:13,21<br><b>detail (2)</b><br>8:22;15:7<br><b>determination (2)</b><br>13:18;17:5<br><b>determine (2)</b><br>12:20;16:6<br><b>determined (1)</b>                | <b>E</b><br><b>earlier (1)</b><br>20:21<br><b>Edwards (22)</b><br>8:22;9:8,9,10,11,<br>20,22;10:25;11:4,16,<br>21;12:2,15;13:13;<br>16:12,17,18;17:1;<br>18:14,16,18;19:1<br><b>EEOC (1)</b><br>21:19<br><b>effect (1)</b><br>18:25<br><b>efficient (1)</b><br>27:16<br><b>effort (1)</b><br>7:1  |   |   |

December 14, 2016

|  |   |   |  |  |
|--|---|---|--|--|
| 20:13<br><b>fourth (1)</b><br>24:9<br><b>fully (2)</b><br>25:18;27:5<br><b>further (6)</b><br>8:22;12:5,17;<br>16:12;18:14;23:16<br><b>future (1)</b><br>20:13   | 8:17<br><b>hobbled (1)</b><br>6:7<br><b>hold (2)</b><br>8:7;10:1<br><b>holder (4)</b><br>12:9,21;13:19;<br>16:11<br><b>Honor (102)</b><br>6:5,16;7:7,10,20,<br>23:8;1,9;9:10,11,17,<br>20:10;12,21,25;11:7,<br>16,21;12:2,4,5,11,15,<br>17,22;13:5,23,25;<br>14:6,20,23;15:16,18,<br>25:16;14,18;17:1,7,<br>9,18,23;18:18,19;<br>19:1,6,8,18,19;20:4,<br>7,12;21:13;22:4,8,<br>10,10,13,19,21;23:1,<br>3,10,13,15;24:1,5,14,<br>19,24;25:5,13,20,24;<br>26:4,8,15,17,25;<br>27:3,10,13,18,25;<br>28:1,4,4,7,14,21;<br>29:1,12,14,16,21,23;<br>30:13,15,23;31:5,16,<br>16,25<br><b>Honor's (2)</b><br>16:19;20:16<br><b>hope (1)</b><br>31:23<br><b>hopeful (2)</b><br>19:15;21:5<br><b>hopes (2)</b><br>28:15,19<br><b>hoping (1)</b><br>20:19<br><b>horse (1)</b><br>31:18 | <b>injunction (1)</b><br>6:18<br><b>insurance (1)</b><br>6:21<br><b>intent (1)</b><br>9:5<br><b>intention (1)</b><br>9:13<br><b>into (3)</b><br>8:4,15;10:17<br><b>Investment (2)</b><br>9:1;16:3<br><b>involved (1)</b><br>7:22<br><b>involves (1)</b><br>14:1<br><b>issue (7)</b><br>9:25;10:1,4,7,13;<br>15:25;18:21<br><b>issues (1)</b><br>28:16<br><b>Item (18)</b><br>7:20;12:18;13:25;<br>14:23;15:18,23,25,<br>25;17:9,18,23;19:10,<br>12;24:8;29:14;30:1,<br>24,25<br><b>items (10)</b><br>6:2;7:9;19:8,19;<br>22:13;25:24;26:1;<br>27:7;29:2;31:17 | 15<br><b>landlord's (1)</b><br>8:3<br><b>last (5)</b><br>8:1;18:2;19:8,20;<br>30:24<br><b>later (2)</b><br>12:10;14:3<br><b>latter (1)</b><br>18:3<br><b>lease (1)</b><br>15:8<br><b>least (1)</b><br>11:11<br><b>left (3)</b><br>19:18;20:18,25<br><b>lender (11)</b><br>9:12,25;10:5,12,<br>12,15,17,20;16:2,21;<br>18:22<br><b>lenders (1)</b><br>9:25<br><b>lieu (1)</b><br>10:18<br><b>Liquidating (21)</b><br>6:7;12:6,19;14:14;<br>15:14;22:21;23:3,13,<br>20;24:9;25:9,16;<br>26:7;27:1,11;28:5,<br>22,25;29:15;30:15,<br>25<br><b>litigation (1)</b><br>6:25<br><b>live (3)</b><br>17:11,16;19:10<br><b>loan (12)</b><br>10:4,7,7,8,9,9,10,<br>13,14,16;12:9;16:21<br><b>located (1)</b><br>7:21<br><b>location (4)</b><br>14:1;15:19,24;<br>17:10<br><b>log (1)</b><br>12:4<br><b>long (1)</b><br>19:21<br><b>look (1)</b><br>20:13<br><b>Louisville (1)</b><br>15:1 | 27:24<br><b>Massachusetts (2)</b><br>21:9;26:13<br><b>matches (1)</b><br>6:13<br><b>matter (8)</b><br>8:2,13;10:20;<br>17:13;18:17;19:13,<br>17;24:1<br><b>matters (1)</b><br>6:17<br><b>may (9)</b><br>24:1,3;26:8;27:5;<br>29:4;30:1,7;31:6,10<br><b>maybe (1)</b><br>21:19<br><b>mean (3)</b><br>11:10;14:15;22:2<br><b>mentioned (1)</b><br>6:19<br><b>Michigan (1)</b><br>17:10<br><b>microphone (1)</b><br>20:2<br><b>might (1)</b><br>19:24<br><b>minute (1)</b><br>19:24<br><b>Missouri (2)</b><br>14:2;15:24<br><b>moment (1)</b><br>19:21<br><b>monetary (1)</b><br>15:6<br><b>more (3)</b><br>20:1,20;27:16<br><b>Mortgage (1)</b><br>29:20<br><b>Most (1)</b><br>21:4<br><b>motion (10)</b><br>6:17,18;7:3;9:17;<br>11:5,13;14:14,17;<br>15:14;20:21<br><b>motions (1)</b><br>25:2<br><b>Much (1)</b><br>19:10 |
| <b>G</b>   |   | <b>J</b>  |  |  |
| game (1)<br>31:18<br>gather (1)<br>8:15<br>gave (1)<br>10:15<br>general (5)<br>13:16;14:18;17:3;<br>19:4;20:10<br>generating (1)<br>20:14<br>Good (12)<br>6:4,5;9:3,6;12:16;<br>16:23;17:15;18:23;<br>21:25;22:5,8;24:4<br>government (1)<br>26:10<br>grant (1)<br>15:14<br>granted (2)<br>9:19;14:17<br>guess (1)<br>21:21  |   | January (12)<br>6:23;7:4,6;17:14,<br>19,22;19:13,17;<br>20:20;22:17;28:12,<br>19<br>Jones (1)<br>6:6  |  |  |
| <b>H</b>   |   | <b>K</b>  |  |  |
| hac (1)<br>9:18<br>half (1)<br>20:8<br>happened (1)<br>31:19<br>happy (7)<br>23:5;24:2;25:9,17;<br>27:3;29:23;31:2<br>heard (4)<br>14:14;15:11;<br>17:21;18:17<br>hearing (25)<br>6:19,23,23;7:3,4;<br>8:2,8;13:8;14:24;<br>17:14,17,19;19:8,13,<br>14,20;20:16,21;21:6;<br>24:11;25:1;29:4;<br>30:6,18;31:8<br>hearings (2)<br>7:10;9:14<br>hearing's (1)<br>25:21<br>hearsay (1) | <b>I</b>  | Kansas (1)<br>9:12<br>Katie (1)<br>6:8<br>keeping (1)<br>10:7<br>Kentucky (1)<br>15:1<br>KeyBank (3)<br>9:14;10:3,8<br>knows (1)<br>22:10   |  |  |
|  | <b>identified (7)</b><br>9:13;26:1;27:7;<br>28:8;30:5,10;31:9<br><b>Ill (1)</b><br>19:22<br><b>inadvertently (3)</b><br>23:24;29:18,22<br><b>Inc (1)</b><br>6:7<br><b>Incorporated (1)</b><br>6:2<br><b>indicate (2)</b><br>22:9,11<br><b>indicated (15)</b><br>16:8;22:14;23:15,<br>18;24:10,15,16,21;<br>25:20;27:13,18;29:3,<br>10;30:16;31:7<br><b>indicating (1)</b><br>26:22  | <b>L</b>  |  |  |
|  |   | landlord (12)<br>7:11;8:21;10:18,<br>19;15:3;16:2,16;<br>17:11,13;19:11;21:4,   |  |  |
|  |   |   | <b>M</b>   |  |
|  |   |   | maintain (1)<br>10:9<br>maintained (1)<br>10:10<br>majority (2)<br>7:16;21:6<br>marked (1)<br>29:24<br>Marple (1)  |  |
|  |   |   |  | <b>N</b>   |
|  |   |   |  | name (1)<br>9:11<br>narrowing (1)<br>28:16<br>National (1)<br>9:15<br>necessary (3)<br>8:10,14;11:17<br>need (4)<br>11:1,6;23:6;25:22<br>needs (1)<br>12:5   |

December 14, 2016

|   |   |  |  |   |
|---|---|--|--|---|
| <b>negotiated (1)</b><br>20:23<br><b>news (1)</b><br>22:1<br><b>next (3)</b><br>7:9;13:8,25<br><b>Niles (1)</b><br>15:19<br><b>nine (1)</b><br>6:25<br><b>ninth (1)</b><br>25:16<br><b>nobody (1)</b><br>11:4<br><b>note (1)</b><br>29:16<br><b>notice (8)</b><br>6:22;7:2,23;9:13;<br>14:24;16:9;18:1,3<br><b>noticed (2)</b><br>8:8;9:4<br><b>notices (6)</b><br>7:19;24:11;25:1,<br>22;30:18;31:9<br><b>notifications (1)</b><br>30:6<br><b>notify (1)</b><br>7:1<br><b>November (1)</b><br>10:13<br><b>number (43)</b><br>6:16;7:20,22;<br>13:15;17,25;14:18,<br>23,24;15:12,15,18,<br>23,25;17:3,4,9,23;<br>19:3,4,9,10,12;<br>20:14;22:13;23:19,<br>24;24:8;25:19,24;<br>27:4,4;28:2;29:2,2,<br>14,17,18,19,24;<br>30:25;31:3,3<br><b>numbers (2)</b><br>18:1;22:12 | <b>October (2)</b><br>6:19;8:2<br><b>off (1)</b><br>15:21<br><b>offer (2)</b><br>8:22;9:24<br><b>offers (1)</b><br>18:5<br><b>Old (7)</b><br>6:21;20:19,22;<br>21:15;24:23;28:7,13<br><b>omni (11)</b><br>23:8;24:17;25:3;<br>26:2,12;27:8,22;<br>28:10;29:9;30:11;<br>31:14<br><b>omnibus (33)</b><br>6:19,23;7:4;17:14,<br>19;19:13;21:6;<br>22:17,21,23;23:4,14,<br>20,22;24:3,9,21;<br>25:9,11,17;26:8,9;<br>27:2,12;28:6,17,22;<br>29:1,8,15;30:16,20,<br>25<br><b>one (14)</b><br>15:20;21:18;<br>22:22;23:3,6,8,23,<br>25;25:18;26:11,13;<br>27:14;28:19,22<br><b>ones (1)</b><br>28:19<br><b>only (4)</b><br>21:14,22,23;28:18<br><b>oppose (2)</b><br>9:5;11:5<br><b>opposed (1)</b><br>8:21<br><b>opposition (1)</b><br>7:15<br><b>order (14)</b><br>6:1;7:11;8:7;12:1;<br>13:6,19;14:7,21;<br>15:17;17:6,8;23:19,<br>20,23<br><b>orders (2)</b><br>19:7;20:17<br><b>others (15)</b><br>24:11,13;25:22;<br>27:20,21;29:4,6;<br>30:6,7,10,18;31:8,9,<br>10,12<br><b>otherwise (2)</b><br>7:12;27:22<br><b>out (6)</b><br>6:22;24:3;25:11;<br>28:12,15,17<br><b>outstanding (5)</b><br>6:20;21:8;22:16;<br>23:5;26:11<br><b>over (2)</b><br>17:12;20:2<br><b>overseeing (1)</b> | 10:3<br><b>ownership (1)</b><br>18:13<br><br><b>P</b><br><br><b>Pachulski (1)</b><br>6:6<br><b>pad (1)</b><br>6:13<br><b>page (15)</b><br>22:19;23:2,11;<br>24:5,20;25:6,14;<br>26:5;27:1,11;28:5,<br>23;29:13;30:14,24<br><b>Palm (1)</b><br>17:24<br><b>part (1)</b><br>13:19<br><b>particular (1)</b><br>15:10<br><b>parties (2)</b><br>18:10;19:14<br><b>party (7)</b><br>8:20;9:7;10:1;<br>14:13;15:11,13;<br>17:20<br><b>past (1)</b><br>20:7<br><b>Paula (1)</b><br>22:9<br><b>payment (1)</b><br>19:11<br><b>Pennsylvania (1)</b><br>19:10<br><b>permission (2)</b><br>9:23;16:20<br><b>pertains (1)</b><br>14:25<br><b>phone (6)</b><br>11:1,7,12,15,19;<br>12:4<br><b>picked (1)</b><br>23:23<br><b>Pietrantonio (1)</b><br>6:9<br><b>plan (1)</b><br>6:18<br><b>Please (2)</b><br>6:1;11:25<br><b>pleased (1)</b><br>20:12<br><b>pm (3)</b><br>11:24,24;32:3<br><b>point (2)</b><br>13:14;20:22<br><b>Polsinelli (1)</b><br>9:12<br><b>possibly (1)</b><br>7:2<br><b>postpone (2)</b><br>6:23;17:13<br><b>potential (1)</b> | 14:9<br><b>potentially (1)</b><br>25:1<br><b>prefer (2)</b><br>20:5,6<br><b>prepared (2)</b><br>8:9;14:6<br><b>present (2)</b><br>11:3;15:13<br><b>presentation (1)</b><br>20:2<br><b>president (1)</b><br>10:2<br><b>previously (3)</b><br>15:2;18:11;23:15<br><b>prior (2)</b><br>10:8;19:15<br><b>pro (1)</b><br>9:18<br><b>probably (1)</b><br>11:6<br><b>problematic (1)</b><br>13:11<br><b>proceeding (1)</b><br>21:2<br><b>proceedings (1)</b><br>32:3<br><b>process (3)</b><br>8:14;20:15;21:5<br><b>proffer (9)</b><br>8:18;9:23,24;11:3,<br>11,14,20;12:23;<br>13:14<br><b>proffering (1)</b><br>18:15<br><b>proffers (2)</b><br>7:17;16:4<br><b>progress (1)</b><br>20:20<br><b>proof (1)</b><br>18:8<br><b>proper (7)</b><br>8:11,20;9:25;12:9,<br>21;13:19;17:6<br><b>property (2)</b><br>10:13,16<br><b>propose (4)</b><br>12:4;17:18;18:19;<br>19:12<br><b>proposed (1)</b><br>6:3<br><b>prove (1)</b><br>8:9<br><b>provided (1)</b><br>12:23<br><b>proxy (1)</b><br>10:4<br><b>pull (1)</b><br>20:2<br><b>purpose (1)</b><br>8:16<br><b>purposes (4)</b><br>17:2;19:2;24:25;<br>25:3 | 25:3<br><b>pursuant (1)</b><br>10:19<br><b>pursue (1)</b><br>27:16<br><b>push (1)</b><br>13:7<br><br><b>Q</b><br><br><b>quick (1)</b><br>31:24<br><b>quote (1)</b><br>26:18<br><br><b>R</b><br><br><b>Rather (2)</b><br>12:3;17:16<br><b>reach (1)</b><br>20:23<br><b>reaching (1)</b><br>19:15<br><b>really (1)</b><br>15:9<br><b>reason (1)</b><br>23:18<br><b>reasonable (1)</b><br>7:5<br><b>reasons (1)</b><br>24:14<br><b>recall (1)</b><br>26:8<br><b>receipt (1)</b><br>17:6<br><b>receive (1)</b><br>10:15<br><b>received (2)</b><br>8:3;17:12<br><b>receptive (1)</b><br>21:1<br><b>recess (3)</b><br>11:19,23,24<br><b>reconciled (4)</b><br>8:11,12;16:6;18:7<br><b>record (9)</b><br>10:7;11:10;12:14;<br>13:12;16:20,24;<br>18:20,24;22:9<br><b>records (12)</b><br>8:16;9:24;10:1,6,<br>23;11:19;12:3,20;<br>14:7;16:5;18:6,8<br><b>recovery (1)</b><br>31:24<br><b>reduce (1)</b><br>14:15<br><b>reduced (2)</b><br>14:4;18:10<br><b>reduction (1)</b><br>14:10<br><b>regarding (2)</b><br>6:21;23:20 |
| <b>O</b><br><br><b>object (1)</b><br>15:13<br><b>objection (24)</b><br>11:8;13:10;22:22;<br>23:4,14,21;24:3,9,<br>22;25:9,11,17;26:8,<br>9;27:2,12,14,17;<br>28:6,23;29:1,15;<br>30:16;31:1<br><b>objections (3)</b><br>22:15;23:22;28:18<br><b>obligations (1)</b><br>22:15<br><b>obtain (1)</b><br>6:24<br><b>obviously (1)</b><br>11:12  |   |  |  |   |

December 14, 2016

|   |   |   |   |  |
|---|---|---|---|--|
| <b>regular (1)</b><br>10:11   | <b>resolutions (1)</b><br>20:17   | 25:24   | 9:14,15;10:2  | 16:14;20:7   |
| <b>rejection (2)</b><br>14:8,9  | <b>resolve (1)</b><br>21:11   | <b>satisfy (1)</b><br>8:17                      | <b>Specifically (1)</b><br>29:19  | <b>summary (2)</b><br>19:22;21:13  |
| <b>relates (1)</b><br>29:17   | <b>resolved (18)</b><br>8:3;15:19;20:18;<br>21:7,9;23:6;24:12;<br>25:10,22;27:5,19,20;<br>29:4,7;30:18;31:4,<br>10,10   | <b>seated (2)</b><br>6:1;11:25                  | <b>speed (1)</b><br>21:2  | <b>supplement (5)</b><br>12:13;16:20,24;<br>18:20,24                               |
| <b>relating (1)</b><br>10:10  |   | <b>second (1)</b><br>23:4                       | <b>Springfield (2)</b><br>15:24;16:2  | <b>supplemented (1)</b><br>13:12   |
| <b>releases (1)</b><br>10:15  |   | <b>secured (3)</b><br>10:4,12;16:21             | <b>staff (1)</b><br>22:12   | <b>sure (2)</b><br>11:9;28:1   |
| <b>relied (1)</b><br>12:23  | <b>respect (8)</b><br>7:10,15,15,20;<br>12:18;15:18;18:7,14   | <b>seemed (1)</b><br>17:15                      | <b>stand (1)</b><br>20:5  | <b>system (1)</b><br>10:8  |
| <b>relief (5)</b><br>7:18;9:5;14:12;<br>15:1;16:14  | <b>respectfully (16)</b><br>22:16,22;23:7;<br>24:13,15,25;25:25;<br>26:11;27:6,20;28:8;<br>29:7;30:8,10,19;<br>31:13  | <b>sent (2)</b><br>6:22;7:2                     | <b>stand-alone (1)</b><br>22:15   | <b>T</b>   |
| <b>rely (1)</b><br>13:10  |   | <b>servicer (2)</b><br>9:14,15                  | <b>Stang (1)</b><br>6:6   |  |
| <b>relying (2)</b><br>11:1,4  |   | <b>servicers (1)</b><br>10:8                    | <b>start (1)</b><br>9:17  | <b>table (2)</b><br>6:7;20:3   |
| <b>remain (1)</b><br>23:4   | <b>responsible (1)</b><br>10:3  | <b>servicing (2)</b><br>10:2,3                  | <b>state (3)</b><br>6:24,25;21:10   | <b>talk (1)</b><br>11:7  |
| <b>remaining (2)</b><br>21:3;22:22  | <b>result (3)</b><br>14:11,12;20:20   | <b>session (1)</b><br>11:25                     | <b>stated (1)</b><br>18:11  | <b>tax (6)</b><br>21:8,15;22:14,15;<br>26:9;28:19                                  |
| <b>remains (1)</b><br>26:11   | <b>return (1)</b><br>20:23  | <b>settled (5)</b><br>26:23;29:24,25;<br>30:7,8 | <b>statement (1)</b><br>12:7  | <b>ten (1)</b><br>7:1  |
| <b>remove (1)</b><br>28:19  | <b>revenue (1)</b><br>20:14   | <b>settlement (4)</b><br>15:20;26:14,18,19      | <b>status (2)</b><br>24:25;25:3   | <b>test (1)</b><br>9:24  |
| <b>removed (9)</b><br>24:2;25:19;27:5,<br>19;29:4;30:1,7;31:6,<br>10  | <b>review (3)</b><br>10:21;16:10;23:16  | <b>shortly (1)</b><br>21:1                      | <b>statutory (1)</b><br>14:10   | <b>testify (4)</b><br>8:14;10:2,6;14:6   |
| <b>rents (3)</b><br>10:15,16;16:22  | <b>reviewed (5)</b><br>8:19;12:7;16:5;<br>18:6,12   | <b>sic (2)</b><br>15:2;27:23                    | <b>still (6)</b><br>23:6;24:12;26:11;<br>29:6;30:9;31:12                            | <b>testimony (7)</b><br>8:10,18;9:24;<br>11:10;12:6;16:4;<br>18:5                  |
| <b>report (7)</b><br>23:5;24:2;25:10,<br>17;27:3;29:23;31:2   | <b>reviewing (1)</b><br>12:12   | <b>sign (1)</b><br>15:5                         | <b>store (5)</b><br>7:21;14:1;15:1;<br>17:24;19:9                                   | <b>That'll (1)</b><br>9:19   |
| <b>representation (1)</b><br>31:22  | <b>right (47)</b><br>6:15;7:8;8:25;9:6;<br>10:15,23;11:20;<br>12:16;13:4,9,10,22,<br>24;14:13,17;15:13;<br>16:17;17:20,22;<br>18:16,23;19:2,16,23;<br>21:22,25;22:3,7,25;<br>23:12;24:4,7,18;<br>25:4,7;26:6,21,24;<br>28:3,24;29:11;30:3,<br>12,22;31:15,18;32:1 | <b>signed (2)</b><br>8:7;31:4                   | <b>Stores (2)</b><br>6:2,6  | <b>Therefore (1)</b><br>27:5   |
| <b>representative (1)</b><br>16:1   |   | <b>Similar (3)</b><br>15:24;16:18;18:18         | <b>subject (10)</b><br>12:11;23:22;<br>24:10,12;25:10,21;<br>29:3;30:5,17;31:8      | <b>third (1)</b><br>23:14  |
| <b>represents (1)</b><br>12:6   | <b>rise (2)</b><br>11:23;32:2   | <b>Similarly (2)</b><br>27:18;28:7              | <b>submission (3)</b><br>12:24;16:24;18:24  | <b>thirty-two (2)</b><br>20:18;21:15   |
| <b>Republic (7)</b><br>6:21;20:19,22;<br>21:15;24:23;28:8,13  | <b>Rob (1)</b><br>9:11  | <b>sit (1)</b><br>20:22                         | <b>submit (8)</b><br>7:18;13:6,19;<br>14:20;15:16;17:7;<br>18:19;19:6               | <b>though (1)</b><br>13:14   |
| <b>request (22)</b><br>8:12;15:6;17:12;<br>22:16,23;23:7;24:13,<br>15,25;25:25;26:11;<br>27:6,20,21;28:8;<br>29:7,8;30:8,11,19;<br>31:11,13 | <b>rights (1)</b><br>10:19  | <b>situation (2)</b><br>16:21;17:10             | <b>submitted (6)</b><br>8:19;9:5;13:6;<br>16:10;18:8,12                             | <b>thought (2)</b><br>11:5;19:21   |
| <b>requested (3)</b><br>7:22;15:1;16:7  | <b>Rob (1)</b><br>9:11  | <b>sixth (1)</b><br>24:21                       | <b>subsequent (1)</b><br>25:1   | <b>three (4)</b><br>9:12;17:25;21:17;<br>29:18                                     |
| <b>requests (2)</b><br>16:15;18:3   | <b>Robert (1)</b><br>9:24   | <b>sixty (2)</b><br>21:22,23                    | <b>substantiate (1)</b><br>8:20   | <b>thus (1)</b><br>16:7  |
| <b>requisite (1)</b><br>26:19   | <b>rule (3)</b><br>8:17;11:12;12:11   | <b>sixty-fourth (1)</b><br>30:25                | <b>substantive (10)</b><br>7:10,14;14:24;<br>19:8;24:11;25:21;<br>29:3;30:6,17;31:8 | <b>till (2)</b><br>23:8;31:13  |
| <b>research (1)</b><br>23:16  | <b>rules (1)</b><br>13:9  | <b>sixty-two (3)</b><br>20:18;21:3,16           | <b>successor (1)</b><br>9:15  | <b>today (2)</b><br>16:19;31:17  |
| <b>resolution (6)</b><br>6:20;17:15;19:15;<br>20:23;21:5;28:16  | <b>Rob (1)</b><br>9:11  | <b>small (2)</b><br>21:18;27:15                 | <b>suggest (1)</b><br>12:9  | <b>today's (11)</b><br>17:2;19:2;20:16;<br>24:10;25:21,25;<br>29:2;30:5,17,24;31:8 |
|   | <b>S</b>  | <b>solution (1)</b><br>17:15                    | <b>suggested (1)</b><br>12:23   | <b>told (1)</b><br>19:14   |
|   | <b>same (4)</b><br>16:21;24:1,14;   | <b>sought (1)</b><br>7:19                       | <b>sum (2)</b>  | <b>towards (1)</b><br>20:20  |
|   |   | <b>speak (1)</b><br>16:12                       |   | <b>trade (1)</b><br>22:11  |
|   |   | <b>special (3)</b>                              |   |  |

December 14, 2016

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| <b>tripartite (1)</b><br>8:5<br><b>Trust (25)</b><br>6:7,9;7:19,22;8:9,<br>10;9:2;10:5,12;12:6;<br>14:3,7,11,12;16:3,4,<br>14;18:1,5,6,22;20:8,<br>9;23:20;27:13<br><b>trustee (2)</b><br>12:19;15:14<br><b>trusts (1)</b><br>9:13<br><b>Trust's (26)</b><br>6:17,20;7:10;8:18;<br>13:15;14:7,9,14,23,<br>25;16:10;22:21;<br>23:3,14;24:9;25:9,<br>16;26:7;27:1,11;<br>28:5,22,25;29:15;<br>30:15,25<br><b>try (1)</b><br>21:11<br><b>trying (1)</b><br>11:10<br><b>turn (15)</b><br>22:19;23:2,11;<br>24:5,20;25:6,14;<br>26:5;27:1,11;28:5,<br>23;29:13;30:14,24<br><b>twentieth (1)</b><br>27:2<br><b>twenty-eighth (1)</b><br>29:1<br><b>twenty-first (1)</b><br>27:11<br><b>twenty-five (3)</b><br>20:24;21:4,15<br><b>twenty-third (2)</b><br>28:6,22<br><b>two (9)</b><br>14:2;18:19;20:8;<br>21:8,15;22:2,14;<br>23:4,22<br><br><b>U</b><br><br><b>unable (1)</b><br>15:4<br><b>uncontested (1)</b><br>11:13<br><b>under (5)</b><br>11:12;13:9;14:9;<br>15:7;21:19<br><b>unless (1)</b><br>7:12<br><b>unliquidated (1)</b><br>20:19<br><b>unquote (1)</b><br>26:18<br><b>unsecured (6)</b><br>13:16;14:5,19;<br>17:3;19:4;20:10<br><b>up (6)</b> | 6:10;8:8;19:20;<br>20:5;21:14;23:23<br><b>upon (3)</b><br>12:22;17:6;23:16<br><b>used (3)</b><br>8:15,16;14:7<br><br><b>V</b><br><br><b>various (1)</b><br>26:10<br><b>vast (1)</b><br>21:6<br><b>vice (1)</b><br>10:2<br><b>Virginia (1)</b><br>21:10<br><b>voluminous (1)</b><br>15:8<br><br><b>W</b><br><br><b>wants (1)</b><br>9:7<br><b>way (1)</b><br>11:20<br><b>WEC (4)</b><br>8:24;9:1;12:21;<br>16:2<br><b>week (2)</b><br>12:10;20:7<br><b>welcome (1)</b><br>11:22<br><b>West (1)</b><br>17:24<br><b>Westland (1)</b><br>17:10<br><b>What's (1)</b><br>19:18<br><b>Whereupon (1)</b><br>32:3<br><b>Wilkins (1)</b><br>19:9<br><b>Wisconsin (1)</b><br>7:21<br><b>wish (6)</b><br>10:21;11:7;14:13;<br>15:11;17:20;18:16<br><b>withdraw (1)</b><br>27:16<br><b>withdrawing (2)</b><br>27:14,23<br><b>without (1)</b><br>21:11<br><b>witness (1)</b><br>11:11<br><b>wondering (1)</b><br>11:2<br><b>works (1)</b><br>20:6<br><b>wrong (2)</b><br>21:20,21 | <br><b>X</b><br><br><b>XYZ (1)</b><br>27:24<br><br><b>Y</b><br><br><b>years (1)</b><br>7:1<br><br><b>Z</b><br><br><b>Ziehl (1)</b><br>6:6<br><br><b>0</b><br><br><b>0 (1)</b><br>29:19<br><br><b>1</b><br><br><b>1 (3)</b><br>6:2;16:2;23:18<br><b>10 (1)</b><br>22:13<br><b>102 (1)</b><br>24:6<br><b>11 (1)</b><br>22:14<br><b>12013 (1)</b><br>31:3<br><b>12152 (6)</b><br>14:3,4,4,15,16,18<br><b>12159 (1)</b><br>29:24<br><b>12275 (1)</b><br>25:19<br><b>12303 (2)</b><br>23:19,24<br><b>12416 (1)</b><br>27:4<br><b>12572 (2)</b><br>16:16;17:4<br><b>127 (1)</b><br>24:20<br><b>12765 (3)</b><br>17:25;18:2;19:3<br><b>12911 (4)</b><br>7:22;8:4,5;13:17<br><b>13079 (2)</b><br>27:4;31:3<br><b>14 (2)</b><br>10:19;28:12<br><b>1404 (1)</b><br>27:23<br><b>14047 (1)</b><br>28:2<br><b>14th (14)</b><br>22:23;23:8;24:17;<br>25:3;26:2,12;27:8,<br>22;28:9;29:8,9; | 30:11,20;31:13<br><b>15 (1)</b><br>24:8<br><b>15019 (4)</b><br>17:25;18:3,4;19:4<br><b>152 (1)</b><br>25:6<br><b>160,000 (1)</b><br>21:19<br><b>178 (1)</b><br>25:14<br><b>18 (4)</b><br>7:6;19:17;25:25;<br>26:1<br><b>18th (4)</b><br>17:14,22;19:13;<br>22:17<br><b>1996 (1)</b><br>10:14<br><br><b>2</b><br><br><b>2 (3)</b><br>7:20;9:1;15:25<br><b>2:12 (1)</b><br>11:24<br><b>2:18 (1)</b><br>11:24<br><b>2:49 (1)</b><br>32:3<br><b>2009 (1)</b><br>10:19<br><b>21 (3)</b><br>22:20;25:25;26:2<br><b>26 (1)</b><br>29:2<br><b>27 (1)</b><br>10:13<br><b>283 (1)</b><br>26:5<br><br><b>3</b><br><br><b>3 (1)</b><br>13:25<br><b>30 (1)</b><br>29:2<br><b>306 (1)</b><br>27:1<br><b>31 (1)</b><br>29:14<br><b>33 (2)</b><br>6:3;30:25<br><b>333 (1)</b><br>27:11<br><b>360 (1)</b><br>28:5<br><b>384 (1)</b><br>28:23<br><br><b>4</b><br><br><b>4 (1)</b> | 14:23<br><b>49 (1)</b><br>23:2<br><br><b>5</b><br><br><b>5 (1)</b><br>15:18<br><b>50,000 (4)</b><br>14:5,10,16,19<br><b>501 (1)</b><br>29:13<br><b>524 (1)</b><br>30:14<br><b>547 (1)</b><br>30:24<br><br><b>6</b><br><br><b>6 (1)</b><br>15:23<br><br><b>7</b><br><br><b>7 (4)</b><br>17:9,18;19:10,12<br><b>75 (1)</b><br>23:11<br><br><b>8</b><br><br><b>8 (1)</b><br>17:23<br><b>8710 (3)</b><br>14:24;15:12,15<br><b>8796 (3)</b><br>17:25;18:2;19:3<br><br><b>9</b><br><br><b>9 (1)</b><br>19:9<br><b>9017c (1)</b><br>11:12<br><b>945 (1)</b><br>29:21<br><b>9450 (1)</b><br>29:21<br><b>96 (2)</b><br>9:1;16:2<br><b>9721 (4)</b><br>7:22,23;8:6;13:15<br><b>9724 (2)</b><br>16:15;17:3<br><b>9899 (3)</b><br>14:2,3,15 |
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